UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NORTH CAROLINA NORTHERN DIVISION

THE MINEO CORPORATION,)	
THE MINEO CORPORATION EMPLOYEE)	
WELFARE BENEFIT PLAN, FRANCESCO)	
MINEO and BEVERLY MINEO,)	JUDGMENT
Plaintiffs)	NO. 2:07-CV-57-H
)	
v.)	
)	
)	
PHILIP D. ROWE, JEDI CARSRUD, NICHE)	
MARKETING, INC., NICHE PLAN SPONSOR	S,)	
INC., and 419 TRUST ADMINISTRATORS, IN	(C.,)	
URAH T. WILLIAMSON, JR, ALTON G.)	
MILLS, AMERICAN GENERAL LIFE)	
INSURANCE COMPANY, RICHARD C. SMIT	Ή)	
and BRYAN CAVE, LLP,)	
Defendants)	

Decision by Court.

This case came before the Honorable Malcolm J. Howard, Senior United States District Judge for consideration of plaintiffs' motion for default judgment against Philip D. Rowe, Judi Carsrud, Niche Marketing, Inc., Niche Plan Sponsors, Inc. and 419 Trust Administrators, Inc.

Defendants American General Life Insurance Company, Bryan Cave, LLP and Richard C. Smith were previously dismissed from this action by Order of the Court.

IT IS ORDERED, ADJUDGED AND DECREED default judgment is entered in favor of the plaintiffs and against the Niche defendants in the amount of \$172,733.10 on plaintiffs' ERISA claim.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED plaintiffs' request for attorney's fees and expenses is denied without prejudice.

This Judgment Filed and Entered on March 4, 2011, with service on:

J. Bryan Plumlee (via cm/ecf Notice of Electronic Filing)

David B. Oakley (via cm/ecf Notice of Electronic Filing)

Peter G. Pappas (via cm/ecf Notice of Electronic Filing)

John I. Mabe, Jr. (Via cm/ecf Notice of Electronic Filing)

James R. Holland (via cm/ecf Notice of Electronic Filing)

David E. Fox (via cm/ecf Notice of Electronic Filing)

Douglas E. Whitney (via cm/ecf Notice of Electronic Filing)

Michael J. Byrne (via cm/ecf Notice of Electronic Filing)

Date: March 4, 2011

DENNIS P. IAVARONE, CLERK /s/Delsia Heath

(By): Delsia Heath, Deputy Clerk